

**2005**  
**CLEAN FUEL INFRASTRUCTURE DEVELOPMENT**  
**TAX CREDIT WORKSHEET INSTRUCTIONS**

This credit is available to taxpayers that incur expenditures for construction or installation of or improvements to any filling station or charging station in Maine for the purpose of providing clean fuels to the general public for use in motor vehicles. The credit is equal to 50% of expenditures made from January 1, 1999 to December 31, 2001 and 25% of expenditures from January 1, 2002 to December 31, 2005. **The credit expires December 31, 2005.** The credit cannot reduce the tax otherwise due below zero and may not exceed the tax liability for income that is earned by the taxpayer from the sale of clean fuels sold for use in motor vehicles. Any excess credit may be carried over until exhausted.

Clean Fuel means any product or energy source used to propel motor vehicles other than conventional gasoline, diesel or reformulated gasoline that, when compared to conventional gasoline, diesel or reformulated gasoline, results in lower emissions of oxides of nitrogen, volatile organic compounds, carbon monoxide or particulates or any combination of these. "Clean fuel" includes, but is not limited to, compressed natural gas; liquefied natural gas; liquefied petroleum gas; hydrogen; hythane, which is a combination of compressed natural gas and hydrogen; dynamic flywheels; solar energy; alcohol fuels containing not less than 85% alcohol by volume; and electricity.

**SPECIFIC LINE INSTRUCTIONS**

In the case of pass-through entities (partnerships, LLCs, S corporations, trusts, etc.), the partners, members, stockholders, beneficiaries, etc., are allowed a credit in proportion to their respective interest in these entities. Attach a schedule showing the credit generated by the pass-through entity and the assignment/distribution to each partner, shareholder, beneficiary, etc. Include the name, address, and federal ID number of the pass-through entity on the schedule and the name and SSN/EIN of each partner, shareholder, beneficiary, etc.

Please enter taxpayer name and employer identification number ("EIN") or social security number ("SSN").

Line 1. Multiply the total qualified expenditures for 2005 by 25%.

Line 2. The credit is limited to the tax liability on income generated by the sale of clean fuels. To calculate the rate, divide the tax liability before credits (Form 1120ME, Line 7a or Form 1040ME, Line 20) by the total Maine taxable income shown on your return (Form 1120ME, Line 6 or Form 1040ME, Line 19). Multiply this rate by the Maine taxable income generated by the sale of clean fuels.

Line 4. Enter any unused tax credit amount from the previous year.

Line 6. In addition to the limitation calculated on line 2, the total of all credits claimed by the taxpayer is limited to the tax liability of the taxpayer. This limitation is applied on Form 1120ME, Schedule C or Form 1040ME, Schedule A. Any unused clean fuel infrastructure development credit resulting from this limitation may be added to the line 6 amount and carried forward until used.



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**TAX CREDIT WORKSHEET**  
**36 M.R.S.A. § 5219-P**

TAXPAYER NAME: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

**Note: Owners of pass-through entities (partnerships, LLCs, S corporations, trusts, etc.) making an eligible investment, see instructions. Also, please provide name and ID number of the pass-through entity on the lines below.**

NAME OF PASS-THROUGH ENTITY

EIN/SSN

\_\_\_\_\_

1. Qualified expenditures in 2005 \_\_\_\_\_ x .25 ..... 1. \_\_\_\_\_
2. Maine taxable income generated from the sale of clean fuels multiplied by  
applicable tax rate on Maine taxable income \_\_\_\_\_ %.. ..... 2. \_\_\_\_\_

**Tax Rate Formula:**

Tax Liability: \_\_\_\_\_ divided by Taxable income: \_\_\_\_\_ equals Tax Rate: \_\_\_\_\_  
(See instructions for details)

3. **Credit Amount:** Enter the smaller of line 1 or line 2 (Corporations, enter this amount  
here and on Form 1120ME, Schedule C, line 29I, Credit Claimed) ..... 3. \_\_\_\_\_
4. Carryforward from previous year ..... 4. \_\_\_\_\_
5. **Total credit available this year:** Line 3 plus line 4 (enter here and on Form 1120ME,  
Schedule C, line 29I or Form 1040ME, Schedule A, line 18) ..... 5. \_\_\_\_\_
6. Carryforward: Line 1 minus line 3 plus any unused amount on Form 1120ME,  
Schedule C or Form 1040ME, Schedule A. .... 6. \_\_\_\_\_